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## CHAPTER III POWERS AND DUTIES

### SECTION A - STATUTORY PROVISIONS

The purpose of this chapter is to briefly mention the powers and duties of county auditors. It consists of a "Calendar of Duties," enumerating the duties to be performed each month, followed by a general discussion of the powers and duties of the office. The manner in which such duties are to be performed are, for the most part, more fully covered in the chapters that follow.

It should be constantly kept in mind that the powers and duties of a county auditor are no more and no less than are expressly or impliedly granted or imposed upon the office by law. A county auditor should not assume any power or authority under the color of the office which is not granted by law. For example, the office should not be used to prepare legal papers or other documents not associated with the duties of a county auditor, when such authority has not been granted by law.

The powers and duties enumerated and discussed herein are those most generally encountered. Because of the numerous laws applicable to the office, some of which are special laws applying only to certain counties, it is possible some duties are omitted. If a question arises in this connection, refer to the statutes or consult the attorney representing the county.

The "Calendar of Duties" should be referred to each month to insure that no duties are overlooked. Those that reoccur each month are listed first and are not repeated in the monthly calendar which follows. References to the Indiana Code are also furnished, where applicable, for further guidance.

### SECTION B - CALENDAR OF DUTIES

#### General Duties of All Months

1. Post and balance all ledgers.
2. Prepare monthly financial statement and reconcile to statement prepared by County Treasurer.
3. Receive claims against the county; audit and check to contracts or statutory authority; verify approval or allowance by proper officer or board, where required as a condition for payment.
4. Publish claims to be considered by Board of Commissioners.
5. Publish allowances by the courts.
6. Issue warrants for claims properly payable from county treasury; verify that funds and appropriations are available before issuing warrants.
7. Make remittances of federal and state withholding taxes and other payroll deductions to appropriate agencies.
8. Issue quietuses for funds paid into the county treasury upon persons presenting receipts of the Treasurer.
9. Pay to County Treasurer all Auditor's fees collected.
10. Receive reports from county officials, clerks of courts and other officers of fees and collections paid into the county treasury.
11. Attend meetings and, as secretary or clerk, record the proceedings of the Board of Commissioners, County Board of Finance, County Council, County Property Tax Assessment Board and County Board of Tax Adjustment, when in session; also, serve as a member of County Property Tax Assessment Board.
12. Receive bids for supplies, materials and equipment on behalf of the Board of Commissioners. In counties having established a purchasing Agency this duty may be delegated by the board to the Purchasing Agent.

General Duties of All Months (Continued)

13. Receive bids for public works projects (construction or repairs), upon direction of Board of Commissioners.
14. Transfer and enter for taxation all deeds, plats and other documents affecting ownership and descriptions of real estate; also, make necessary transfers of ownership and description changes in plat books.
15. Prepare tax duplicate, ditch duplicate and similar tax and assessment records; also, enter all necessary additions and corrections to such records.
16. Receive license excise tax reports and registration forms from State Bureau of Motor Vehicles and State Aeronautics Commission; verify amounts so reported and paid to County Treasurer and allocate tax to proper taxing districts.
17. Receive petitions, appeals and other documents required to be filed in the office.

January

1. File Annual Financial Report with State Board of Accounts. [IC 5-11-1-4]
2. File report with Board of Commissioners listing all real property acquired by tax sale for determination of board as to whether any such property should be retained for use of county; any property not retained shall be sold without unnecessary delay. [IC 6-1.1-25-9]
3. Make reports and payments to Public Employees' Retirement Fund for the fourth quarter of the preceding year for Public Employees' Retirement contributions, if county participates in the retirement plan - Due by January 15.
4. Prepare Employer's Quarterly Federal Tax Return for fourth quarter of preceding year to Internal Revenue Service - Due by January 31.  
NOTE: State withholding tax is required to be reported and paid by the 15th of each month for the preceding calendar month; no quarterly report is required.
5. Meeting after first Monday and on or before the last day in January of County Board of Finance for purpose of organizing. [IC 5-13-7-6]
6. Township Trustees required to file annual reports and vouchers within ten days after meeting of Township Boards held on the second Tuesday after the first Monday in January. [IC 36-6-4-12]
7. Report of Names and Compensation of Officers and Employees (Form 100R) to be filed with State Board of Accounts. [IC 5-11-13-1]
8. Make semiannual distribution of interest on congressional school fund - last Monday in January. [IC 21-1-1-54]
9. Make annual distribution of interest on cemetery trust funds last Monday in January. [IC 23-14-70-3]
10. Begin to prepare for annual property assessment period which begins on March 1. See that forms and records required to be furnished assessors are available by that date. [IC 6-1.1-3-5] Also, forms for use of taxpayers in claiming deductions and exemptions should be available by March 1.
11. Prepare withholding statements for employees (W-2) and make annual reports to Internal Revenue Service and Indiana Department of Revenue, as soon as possible after year end.

February

1. Submit Annual Financial Report to Board of Commissioners for approval; publish the report one time in each qualified newspaper. [IC 36-2-2-19; 5-3-1]
2. County Highway Annual Operational Report to be filed with the State Board of Accounts, Board of County Commissioners, and Indiana Department of Transportation by February 15.

March

1. Complete tax duplicate and prepare Abstract of Valuations and Taxes levied to be filed with the Auditor of State and the County Treasurer on or before March 15. [IC 6-1.1-22-3 and IC 6-1.1-22-5]
2. Annual assessment of property begins on first day of March. [IC 6-1.1-1-2] Assessors' Books, listing owners and descriptions of real estate and, except for year of periodical reassessment of real estate, the assessed valuations, shall be delivered to Township Assessors by March 30. [IC 6-1.1-5-8]
3. Township Trustees file reports of dog funds and pay surplus into county treasury - first Monday in March. [IC 15-5-9-10]
4. Distribute surplus dog fund to townships reporting unpaid claims - second Monday in March. [IC 15-5-9-10]
5. In years in which a periodical reassessment of real estate is begun or completed give notice of meeting of County Property Tax Assessment Board.
6. Mail a notice by certified mail before March 31 of each year to each person who resides or conducts business on property the county has acquired under IC 6-1.1-24. [IC 6-1.1-25-9]

April

1. Two weeks previous notice of the annual meeting of the County Property Tax Assessment Board shall be given. [IC 6-1.1-28-6]
2. Make reports and payments to Public Employees' Retirement Fund for the first quarter of year for Public Employees' Retirement contributions, if county participates in the retirement plan - Due by April 15.
3. Prepare Employer's Quarterly Federal Tax Return for first quarter of year to Internal Revenue Service - Due by April 30.
4. Appointments to County Board of Tax Adjustment to be made by fifteenth day of month. [IC 6-1.1-29-2]
5. Prepare inventory of loans from school funds. [IC 21-1-7-29]

May

1. Prepare report of condition of school funds as of April 30 and submit to Board of Commissioners for approval. After approval mail copy to State Superintendent of Public Instruction and to Auditor of State. [IC 21-1-7-29 to 21-1-7-32]
2. Prepare report of school funds to Auditor of State and make payment to Treasurer of State of principal and interest due on the common and permanent endowment funds and all fines and forfeitures on hand on April 30, as shown in the report. [IC 21-1-3-5; 21-1-3-7]
3. Make report to Auditor of State of condition of County Dog Fund, showing unpaid claims not covered by distributions to townships in March, and issue warrant to Treasurer of State for any surplus in the fund - second Monday in May. [IC 15-5-9-11]
4. First installment of taxes due by May 10. [IC 6-1.1-22-9] Immediately after the County Treasurer has entered all credits for collections in the tax duplicate and special assessment duplicates proceed to audit the duplicates, verify collections with Treasurer's Certificate of Collections and make settlement and distribution. The settlement shall include not only tax and special assessment collections but also demand fees, tax sale costs and any other items for which the treasurer is chargeable. [IC 6-1.1-27-2]
5. Enter penalty on tax duplicate for first installment taxes returned delinquent. [IC 6-1.1-37-10]

May (Continued)

6. Even though applications for deductions and exemptions may be filed at any time throughout the year, applications for the following deductions and exemptions from assessments and/or taxation must be filed on or before May 10 to entitle the filer to a deduction or exemption for the current years' taxes payable in the immediate following year:
  - \*a. Mortgage Indebtedness. [IC 6-1.1-12-2]
  - \*b. Veterans and Widows of Veterans. [IC 6-1.1-12-15; 6-1.1-12-17 and 6-1.1-12-17.5]
  - \*c. Persons Age 65. [IC 6-1.1-12-17.5]
  - \*d. Blind or Disabled Persons. [IC 6-1.1-12-12]
  - e. Rehabilitated Property. [IC 6-1.1-12-20; 6-1.1-12-24]
  - f. Solar Energy Systems. [IC 6-1.1-12-27.1]
  - \*\*g. Educational, Literary, Scientific, Religious and Charitable Organizations [IC 6-1.1-11-3] may be filed any time after January 1 of each year.
7. Normal period for filing applications for exemptions (Educational, Literary, Scientific, Religious and Charitable Organizations) expires May 15.
8. Mail copies of mortgage deduction applications to county auditor of any other county, if residence of applicant is located in such other county or applicant has applied for a mortgage deduction in such other county. [IC 6-1.1-12-6]

\* This only applies to those persons who have not previously filed for these deductions. [IC 6-1.1-12-17.8]

\*\* If the use of the property exempted under (g) above remains unchanged and if the property remains eligible for the exemption, the application is only required to be filed every four (4) years.

June

1. Complete semiannual settlement with County Treasurer by June 20. [IC 6-1.1-27-1] Prepare Settlement Sheet to be submitted to Auditor of State for approval and make distribution of funds due local governmental units and the Treasurer of State by June 30. [IC 6-1.1-27-3]
2. Receive list certified by county treasurer of real property eligible for tax sale - on or before July 1. [IC 6-1.1-24-1]
3. Prepare list of persons owing delinquent taxes and believed to have money due from Auditor of State, State Highway Commission or any state institution or state school and furnish the list to those agencies on or before June 1. [IC 6-1.1-22-16]
4. Assessor's Books, listing real estate and personal property assessments, shall be filed in the office by Township Assessors on or before the first Monday in June. [IC 6-1.1-3-17; 6-1.1-5-14]
5. Enter on Assessor's Books amounts allowable on applications for deductions and exemptions. Applications for mortgage deductions and tax exemptions of religious, educational and charitable organizations are to be acted upon by the County Property Tax Assessment Board; other deductions and exemptions are subject only to allowance by the county auditor.
6. Give notice to any tax exempt organization which failed to file an application for exemption on property for which an exemption was effective for the preceding year - on or before June 15. [IC 6-1.1-11-5] Applicant may file the application within fifteen days after sending the notice.

July

1. Receive from officers, boards, commissions and agencies, statements of salaries and wages proposed to be paid officers and employees, County Forms No. 144 - Due by July 1. [IC 36-2-5-4]
2. Submit to the Board of Commissioners, at its July meeting, the statement of salaries and wages proposed to be paid, County Forms No. 144. The board shall on or before August 20 make its recommendations thereon to the county council. [IC 36-2-5-4]
3. Make reports and payments to Public Employees' Retirement Fund for the second quarter of year for Public Employees' Retirement contributions, if county participates in the retirement plan - Due by July 15.
4. Prepare Employer's Quarterly Federal Tax Return for second quarter of year to Internal Revenue Service - Due by July 31.
5. Make distributions to township trustees of the amount received from the Auditor of State for unpaid dog claims. [IC 15-5-9-11]
6. Make semiannual distribution of interest on congressional school fund - second Monday in July. [IC 21-1-1-54]
7. Township Assessors to file supplemental lists of personal property assessments received after filing date and not included in Assessor's Books filed in June - not later than July 15. [IC 6-1.1-3-17]
8. Furnish forms to officers and department heads for use in submitting budget estimates for ensuing year; prepare budget estimates for auditor's office, for poor relief, and for the Board of Commissioners under direction of the board. [IC 36-2-5-5 to 36-2-5-7]

August

1. Furnish estimates of net assessed valuation and of taxes to be distributed during last six months of year to proper officer of each municipal corporation for use in preparing budget for ensuing year - not later than August 1. [IC 6-1.1-17-1]
2. Receive budget estimates from officers and department heads (including assessing officials) - not later than Thursday following first Monday in August. [IC 36-2-5-9; IC 36-6-8-10]
3. Publish county budget - at least ten (10) days before the public hearing on the budget. [IC 6-1.1-17-3; 6-1.1-17-5]
4. Hold public hearing on budget at least seven (7) days prior to the first Tuesday after the first Monday in September. [IC 6-1.1-17-3; 6-1.1-17-5]
5. Furnish duplicate copies of all applications for tax exemption, showing action taken by County Property Tax Assessment Board, to State Board of Tax Commissioners - on or before August 1. [IC 6-1.1-11-8]
6. Begin or complete preparation of Tax Duplicate as soon as possible after County Property Tax Assessment Board adjourns, to show names of owners, descriptions, assessed valuation, exemptions and deductions, and net valuation. This will enable early completion of the duplicate when tax rates are finally fixed.
7. Regular meeting of County Council - on any date after August 15 but before September 15. [IC 6-1.1-17-5] At this meeting the county council shall adopt ordinances fixing the appropriations and tax levies for the ensuing year and a separate ordinance fixing the salaries and wages of officers and employees paid from county funds and subject to the provisions of IC 36-2-5-2 and 36-2-5-3.

September

1. Receive budgets from other municipal corporations. If applicable, submit to County Board of Tax Adjustment - at least two days before meeting of County Board of Tax Adjustment. [IC 6-1.1-17-5]
2. Meeting of County Board of Tax Adjustment on September 18 or on the first business day after September 18, if September 18 is not a business day. [IC 6-1.1-29-4] Immediately after adjournment publish notice of tax levies and rates as fixed by the board [IC 6-1.1-17-12] and furnish copy of minutes and copies of all budgets to State Board of Tax Commissioners. [IC 6-1.1-17-10]

### October

1. County Board of Tax Adjustment must complete its duties by October 1. [IC 6-1.1-29-4; 6-1.1-17-9]
2. Make reports and payments to Public Employees' Retirement Fund for the third quarter of year for Public Employees' Retirement contributions, if county participates in the retirement plan - Due by October 15.
3. Prepare Employer's Quarterly Federal Tax Return for third quarter of year to Internal Revenue Service - Due by October 31.
4. Upon receipt of orders from county board of tax adjustment and State Board of Tax Commissioners on the budgets, tax levies and rates, notify proper officer of each municipal corporation of action taken thereon. [IC 6-1.1-17-6; 6-1.1-17-16] Compute taxes to be entered in the tax duplicate.

### November

1. Issue tax sale certificates to county for real property offered for tax sale for two consecutive years and remaining unsold on the day after the last date on which the tract or item was offered for sale the second time. [IC 6-1.1-24-6]
2. Issue tax deeds to county for real property for which tax sale certificates were issued and not redeemed within one (1) year after the date of the sale. [IC 6-1.1-25-4]
3. Second installment of taxes due by November 10. [IC 6-1.1-22-9] Immediately after the County Treasurer has entered all credits for collections in the tax duplicate and special assessment duplicates proceed to extend and audit the duplicates, verify collections with Treasurer's Certificate of Collections and make settlement and distribution. The settlement shall include not only tax and special assessment collections but also demand fees, tax sale costs and any other items for which the Treasurer is chargeable. [IC 6-1.1-27-2]
4. Enter penalties on November installment returned unpaid and on prior years' delinquencies and carry forward all delinquent taxes and penalties to succeeding year's tax duplicate.
5. Prepare report of school funds to Auditor of State and make payment to Treasurer of State of principal and interest on the common and permanent endowment funds and of all fines and forfeitures on hand as of October 31, as shown in the report. [IC 21-1-3-5; 21-1-3-7; 21-1-10-1]
6. Other notices will be required in November or December for receiving bids on other supplies and materials, including the needs of the County Highway Department, depending upon the date fixed for the meeting of the Board at which such bids are to be received.

### December

1. Complete semiannual settlement with County Treasurer by December 20. [IC 6-1.1-27-1] Prepare Settlement Sheet to be submitted to Auditor of State for approval and make distribution of funds due local governmental units and the Treasurer of State by December 31. [IC 6-1.1-27-3]
2. Prepare list of persons owing delinquent taxes and believed to have money due from Auditor of State, Indiana Department of Transportation or any state institution or state school and furnish the list to those agencies on or before December 1. [IC 6-1.1-22-16]

## SECTION C - POWERS AND DUTIES DISCUSSED

### Accounting Duties

The county auditor is in a real sense the chief accountant or controller of the county, being responsible for keeping all ledgers and records affecting county funds and for seeing that such funds are received and disbursed in the manner provided by law.

### Use of Jet-Black Ink

County auditors are required to use permanent jet-black, non-fading ink in the preparation of any and all records, which by law the auditor is charged with the responsibility of preparing for any purpose, when such record is written in longhand. A person who violates this subsection commits a Class C infraction. [IC 36-2-17-2]

### Receipts

Money received by the county treasurer, either at the time received or at the time of each semiannual settlement, must be accounted for by the county auditor through the issuance of an application to pay, quietus and receipt originating in the auditor's office. It is the duty of the auditor to determine the proper fund and/or account to be credited in each instance and to show on each such instrument the source of the receipt and the name of the fund and/or account. Reports of fees collected and other documents supporting receipts must be preserved by the auditor as a part of the records of the office.

### Disbursements

Money may be disbursed from the county treasury only upon warrants issued by the county auditor and countersigned by the county treasurer. It is the responsibility of the auditor to see that each warrant is properly supported by a valid claim against the county and to show on each such warrant the purpose and the fund and/or account against which it is drawn. Claims and other documents shall be preserved to support each warrant.

### Financial Reports

The auditor is responsible for preparing: (1) a monthly financial statement to be reconciled each month to a similar statement prepared by the county treasurer; (2) an annual financial statement to be submitted to the board of county commissioners and published; and (3) an annual financial report to the State Board of Accounts.

A number of other reports affecting county business must also be prepared, most of which are set out in the Calendar of Duties.

### Audit of Claims

As the title of the office implies, the auditor is responsible for auditing all claims against the county to insure that they are in proper form, are duly authenticated as required by law, are in accordance with contract or statutory authority and are correct.

### Property Tax Records

The county auditor has numerous duties related to the assessment of property and the levy and collection of property tax. Such duties include:

- a. Maintaining current Plat Books.
- b. Keeping Transfer Books, reflecting the ownership, descriptions and assessed valuations of real estate.



- c. Preparing Assessors' Books, listing the owners, descriptions and assessed valuations of real estate, on which assessors make their return of assessments each year.
- d. Receiving applications for deductions and exemptions from assessment and/or taxation; keeping a record of the deductions and exemptions allowed.
- e. Receiving petitions (appeals) affecting the assessment of property; giving notices in connection with such petitions.
- f. Serving as a member and ex-officio secretary of County Property Tax Assessment Board.
- g. Preparing Tax Duplicates, including the entry of additional charges, corrections of errors and penalties on delinquencies, and auditing and balancing the duplicates at each semiannual settlement.
- h. Preparing an Abstract of Assessments and Taxes levied reflecting entries in the duplicate.
- i. Making semiannual settlement and distribution of collections.
- j. Keeping records and giving notices pertaining to sales of real estate for delinquent taxes.

The foregoing only briefly outlines the duties connected with property tax. They are more fully covered in Chapter IX.

#### Special Assessment Records

Duties similar to those under the property tax laws are also imposed upon the county auditor in connection with assessments and taxes of conservancy districts, drainage districts, levee districts and public ditches and drains. These duties include the preparation of the duplicates, making settlement with the county treasurer, distributing the collections thereon and enforcing the collection of delinquencies through the sale of real estate.

In addition, delinquent assessments or charges for municipal sewage services, municipal (Barrett Law) improvements, dog tax and certain other items may be certified to the auditor, for entry on the tax duplicates for collection by the treasurer and subsequent settlement and distribution to the governmental units involved.

#### Budgets and Tax Levies

Annually, the county auditor must compile and prepare for publication the budget and proposed tax levies for county funds, township poor funds and other funds subject to the budget laws and under the auditor's jurisdiction. This duty carries with it the further duty to submit the budget to the county council and, as clerk of the county council, to keep a record of all proceedings connected therewith.

It is also the auditor's duty to receive the budgets from the officers of all other municipalities; to submit them to the county board of tax adjustment and, as clerk of that board, to keep a record of all proceedings thereon; to furnish copies of all budgets and a copy of the minutes of the county board of tax adjustment to the State Board of Tax Commissioners; to give certain notices to taxpayers in connection with such proceedings; and after action thereon by the State Board of Tax Commissioners to notify the proper officer of each municipality of any changes made in the budget or tax levies as submitted.

The auditor also has the duty to receive transcripts of proceedings for additional appropriations from the officers of municipalities and in each instance to certify a copy thereof to the State Board of Tax Commissioners for a hearing and final determination by that board.

### School and Cemetery Funds

The county auditor is custodian of the school funds and cemetery funds held in trust by the county; for preserving all papers connected therewith; for enforcing collection of delinquencies; and for taking all other steps necessary to safeguard the principal held in trust.

This responsibility also carries with it the duty of reporting on the condition of such funds and for distributing or paying interest on funds held in trust.

### Clerk or Secretary of Official Bodies

The county auditor is ex-officio clerk or secretary of the following official bodies:

- a. Board of Commissioners
- b. County Council
- c. County Property Tax Assessment Board (also member of board)
- d. County Board of Tax Adjustment

In this capacity it is the auditor's duty to publish and mail notices of meetings and to keep complete minutes attached to the proceedings of such bodies. In addition, all bids, contracts, petitions, ordinances, resolutions and other official documents submitted to or acted upon by such bodies shall be filed with and preserved by the auditor as a part of the minutes.

Information regarding the meetings of these official bodies and the auditor's duties in connection therewith are as follows:

Board of County Commissioners' Meetings - The board of county commissioners shall meet in regular session at least once each month. Dates of regular meetings shall be established by resolution at the first meeting in January of each year. [IC 36-2-2-6]

When the commissioners are called in special session by the auditor, the call shall state specifically for what special business the session was called and it shall be unlawful for the board to transact any business not included in the call. [IC 36-2-2-8]

The county auditor shall keep a record of the proceedings of the meetings of the board of county commissioners. [IC 36-2-2-11] The proceedings and determinations of the board shall be recorded in a book to be kept for that purpose, and all books, accounts, vouchers, papers and documents, touching the business or property of the county, shall be carefully kept by the auditor. [IC 36-2-2-11]

The county auditor shall also cause notices to bidders to be published prior to the receiving of bids by the commissioners. The provisions of IC 36-1-9-3 and IC 5-3-1-2 require that a notice to bidders for materials, equipment and supplies be published twice at least one (1) week apart, in two (2) newspapers at least ten (10) days prior to the time bids are to be received; IC 36-1-12-5 requires that a notice to bidders for construction or any other public work be published twice at least one (1) week apart, in two (2) newspapers with second publication made at least ten (10) days prior to the time bids are to be received. The period of time between the date of the first publication and the date of receiving bids shall be governed by the size of the contemplated project in the discretion of the board, but it may not be more than six (6) weeks. If only one newspaper is published in the county, publication in that newspaper shall be sufficient.

County Council Meetings - The meetings of the county council shall be held at the county seat. There shall be a regular meeting of every county council in January after the council's election, for the purpose of organization and such other business as may come before it. There shall also be a regular meeting of the county council on any date after August 15 but before September 15 for adoption of the annual budget. Also, a public hearing shall be held on the budget at least seven (7) days before the regular meeting to adopt the budget. Special meetings of the county council may be called by the county auditor, the president of the county council or a majority of the members of the council. At least forty-eight (48) hours before the meeting, the person or persons calling the meeting shall give written notice of the meeting to each member of the council and publish notice of the meeting one (1) time in two (2) newspapers at least one (1) day before the meeting. [IC 36-2-3-7] If only one qualified newspaper is published in the county, publication in that newspaper shall be sufficient.

Procedures and requirements for publication of the annual budget and of additional appropriations are discussed in Sections K and R, Chapter VIII of this manual.

County Property Tax Assessment Board - The county property tax assessment board is composed of the county assessor, auditor, treasurer and two (2) freehold members appointed by the board of county commissioners. The county assessor shall serve as president of the board and the county auditor shall serve as secretary. [IC 6-1.1-28-1]

The county auditor shall give notice of the time, place and purpose of the annual session of the county property tax assessment board by publication in two (2) newspapers which represent opposite political parties two (2) weeks before the first meeting of the board. If only one (1) newspaper of general circulation is published in the county, publication in that newspaper shall be sufficient. If no newspaper is published in the county, notices shall be posted in three (3) public places in each township of the county. [IC 6-1.1-28-6]

The county property tax assessment board shall remain in session until the board's duties are complete. The State Board of Tax Commissioners may also call a session of the county property tax assessment board after a completion of a general reassessment of real property. The state board shall fix the time for and duration of the session. [IC 6-1.1-28-8]

The duties of the county property tax assessment board are also discussed in Chapter IX of this manual.

County Board of Tax Adjustment - The county board of tax adjustment is composed of a member of the county council; either the mayor of the largest city in the county or an official of a city in the county appointed by the mayor; if there be no city, a member of the town council of the largest incorporated town; a member of the governing body of the school corporation which has the largest assessed valuation in the county; and four (4) freehold members. The four (4) freehold members must be residents of the county and freeholders and shall be appointed by the board of commissioners.

The county board of tax adjustment shall meet on September 18 or on the first business day after September 18, if September 18 is not a business day and continue from day to day until its business is completed. However, the board must complete its duties on or before October 1. [IC 6-1.1-29-4]

The county auditor shall serve as clerk of the county board of tax adjustment, but may not vote on matters before the board. [IC 6-1.1-29-5]

The duties of the county board of tax adjustment are discussed in Chapter IX of this manual.

IC 6-1.1-29-9 allows county council to abolish, by ordinance, such boards of tax adjustment.

### Administering Oaths

The authority of a county auditor to administer oaths is limited to that provided in IC 36-2-9-9 which reads as follows:

"(a) The auditor may administer: (1) Oaths necessary in the performance of his duties; (2) the oath of office to an officer who receives his certificate of appointment or election from the auditor; (3) oaths relating to the duty of an officer who received his certificate of appointment or election from the auditor; and (4) the oath of office to a member of the board of directors of a solid waste management district. (b) The auditor may take acknowledgments of deeds and mortgages executed for the security of trust funds he is required to lend."

It will be noted that the authority cited herein does not extend to administering oaths generally, such as to officials who receive their certificate of election from the clerk of the circuit court, nor to acknowledging deeds, mortgages and other legal papers not connected with the duties of the office.

### Preservation of Records

It is the duty of the county auditor to carefully preserve and safeguard all official records, documents and papers of the office.

No records of the office may be destroyed or otherwise disposed of unless the provisions of the public records law are observed and prior approval is given by the County Commission of Public Records. [IC 5-15-6] The county auditor is an ex-officio member of the County Commission of Public Records. [IC 5-15-6-1]

The State Commission on Public Records has published a booklet titled "Guide for Preservation and Destruction of Public Records," containing detailed instructions and guides on this subject. Copies may be obtained from that commission whose address is 501 State Office Building, Indianapolis, 46204, or from the State Library, whose address is 140 North Senate Avenue, Indianapolis, 46204.

### Conferences Called by State Board of Accounts

The State Board of Accounts is authorized to call an annual conference of county auditors and may call such other conferences as in the judgment of the State Examiner would result in the better conduct of the public business. [IC 5-11-14-1] The primary purpose of such conferences is to instruct auditors in the proper keeping of the records.

When conferences are called, the county auditor and such deputies or assistants as are named in the call notice, have an obligation to attend such conferences as a part of the duties of the office. The expenses allowed for attending are set out in Chapter II.

### Other Powers and Duties

The discussion in this section is only to briefly mention the general powers and duties associated with the office. There are other duties imposed upon the office of a minor or special nature but these duties, as well as the duties discussed herein, are more fully covered in other chapters.

### Official Bonds

The county auditor is required to approve the official bonds of certain officials. These include, without limitation:

Township Trustee	IC 5-4-1-8
Township Assessor	IC 5-4-1-8
County Assessor	IC 5-4-1-8

No charge is to be made for approving bonds.

Many questions are presented to the county auditor concerning official bonds. This section shows the minimum and maximum amounts for bonds of county and township officials; the board or official who fixes the amounts of these bonds; who the bonds should be approved by; and the Indiana Code reference.

Whenever in any political subdivision, as hereinafter defined, a bond for the faithful performance and discharge of duty is required of an elected or appointed officer, official, deputy or employee of such municipality, except the bonds of the county recorder, deputy or employee thereof, such bonds shall be filed and recorded in the office of the county recorder in the county of residence of such officer, official, deputy or employee. And the bonds of the county recorder, deputy or employee shall be filed and recorded in the office of the clerk of the circuit court as now provided by law. [IC 5-4-1-5.1]

Political subdivisions as used in this section means city, town, county, circuit, township, municipal corporation, or special taxing district, or a department or subdivision of any of these entities, but excludes any department or agency of the state. [IC 5-4-1-5.1]

That such bonds referred to in this section (b) shall be filed within ten (10) days of issuance thereof or if approval is required within ten (10) days after the approval thereof by the person or persons required to approve such bonds. [IC 5-4-1-5.1]

Per IC 5-4-1-18, the following county or township officers and employees shall file an individual surety bond:

1. County prosecuting attorneys, auditors, treasurers, recorders, surveyors, sheriffs, coroners, assessors, and clerks.
2. Township trustees and assessors.
3. Those employees directed to file an individual bond by the fiscal body of the county.

The fiscal body of a county or township may, by ordinance, authorize a blanket bond or a crime insurance policy endorsed to include faithful performance to cover the faithful performance of all employees, commission members, and persons acting on behalf of the local governmental unit including those officers described in (1), (2), and (3) above.

The fiscal body of the respective units shall fix the amount of the bond of county treasurers, county sheriffs, circuit court clerks, township trustees, and conservancy district financial clerks as follows:

1. The amount should equal fifteen thousand dollars (\$15,000.00) for each one million dollars (\$1,000,000.00) of receipts of the officer's office during the last complete fiscal year before the purchase of the bond, subject to subdivision (2).
2. The amount may not be less than fifteen thousand dollars (\$15,000.00) nor more than three hundred thousand dollars (\$300,000.00).

County auditors shall file bonds in amounts of not less than fifteen thousand dollars (\$15,000.00), as fixed by the fiscal body of the county. The amount of the bond of any other person required to file an individual bond shall be fixed by the fiscal body of the unit at not less than eight thousand five hundred dollars (\$8,500.00).

In 1982 and every four (4) years after that, the state examiner shall review the bond amounts fixed under this section and report to the general assembly whether he considers any changes necessary to insure adequate, economical coverage.

The commissioner of insurance shall prescribe the form of the bonds or crime policies required by this section, in consultation with the commission on public records under IC 5-15-5.1-6.

The county recorder shall procure, at the expense of the county, a book to be known as Official Bond Register wherein he shall record all bonds required by this section, which shall be indexed alphabetically in the name of the principal, reference being made to the title and office and page number where recorded. The bond shall be filed in a safe and convenient place, reference being made thereon to the date filed and record and page where recorded, and shall remain in the office of the county recorder. [IC 5-4-1-5.1]

NOTE: IC 36-2-7-10 provides that no charge shall be made for filing and recording an official bond.

<u>Office</u>	<u>Amount</u> <u>Minimum</u>	<u>Maximum</u>	<u>Amount</u> <u>Fixed</u> <u>By</u>	<u>Bond</u> <u>Approved</u> <u>By</u>	<u>Indiana</u> <u>Code</u> <u>Reference</u>
<u>County Officials:</u>					
County Auditor	\$ 15,000.00	\$	(6)	(7)	(2)
County Treasurer	(1) 15,000.00	300,000.00	(6)	(7)	(2)
Clerk of the Circuit Court	(1) 15,000.00	300,000.00	(6)	(7)	(2)
County Sheriff	(1) 15,000.00	300,000.00	(6)	(7)	(2)
County Recorder	8,500.00		(6)	(7)	(2)
County Coroner	8,500.00		(6)	(7)	(2)
County Assessor	8,500.00		(6)	(8)	(2)
Prosecuting Attorney	8,500.00		(14)	(9)	(14)
County Surveyor	8,500.00		(6)	(9)	(2)
County Superintendent of Schools	8,500.00		(6)	(9)	(2)
County Superintendent of Schools - Joint Service and Supply Fund	8,500.00		(6)	(9)	(2)
County Highway Supervisor	8,500.00		(6)	(9)	(2)
County Highway Engineer	8,500.00		(6)	(9)	(2)
County Welfare Director			(10)	(10)	(3)
County Home Superintendent	8,500.00		(6)	(9)	(2)
County Inspector of Weights and Measures	8,500.00		(6)	(9)	(2)
<u>Township Officials:</u>					
Township Trustee	(1) \$ 15,000.00	\$ 300,000.00	(12)	(8)	(2)
Township Assessor	8,500.00		(12)	(8)	(2)

<u>Office</u>	<u>Amount Minimum</u>	<u>Maximum</u>	<u>Amount Fixed By</u>	<u>Bond Approved By</u>	<u>Indiana Code Reference</u>
<u>Conservancy District Officials:</u>					
Financial Clerk	(1) \$ 15,000.00	\$ 300,000.00	(11)	(11)	(4)
<u>Hospital Officials:</u>					
Treasurer	25,000.00		(13)	(13)	(5)
Assistant Treasurer	25,000.00		(13)	(13)	(5)
Blanket Bond (Employees)			(13)	(13)	(5)

#### REFERENCES

- (1) Amount should equal \$15,000.00 for each \$1,000,000.00 of receipts for last complete fiscal year before purchase of bond.
- (2) IC 5-4-1-18; 5-4-1-8
- (3) IC 12-19-1-6
- (4) IC 5-4-1-18; 14-33-5-18
- (5) IC 16-22-2-9
- (6) County Council
- (7) County Commissioners
- (8) County Auditor
- (9) Clerk of the Circuit Court
- (10) State Department of Public Welfare
- (11) Judge of the Circuit Court
- (12) Township Board
- (13) Hospital Board of Trustees
- (14) IC 5-4-1-20

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